

# A BILL

FOR AN ACT TO AMEND SECTION FOURTEEN HUNDRED AND SIX (1406) OF THE CODE IN RELATION TO THE COLLECTION OF TAXES BY DISTRESS AND SALE, AND PROVIDING FOR THE GARNISHMENT OF PERSONS INDEBTED TO THE DELINQUENT TAXPAYER.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:**

Section 1. That section fourteen hundred and six (1406) of the code be and the same is  
2 hereby amended by adding thereto the following: When the treasurer is unable to find  
3 personal property belonging to the delinquent against whom taxes are assessed, which is  
4 subject to levy and sufficient to pay said taxes, he may file a transcript of the entry relating  
5 to such delinquent taxes as the same appears on his books, in the office of the clerk of the  
6 district court of the county in which such taxes are entered, and the clerk shall docket the  
7 same in the name of the county as plaintiff and against the delinquent as defendant, and from  
8 the time of such entry the same shall be and constitutes a judgment in favor of the county  
9 and against the delinquent, and execution shall issue thereon, and may be collected by levy  
10 and garnishment as in case of judgments in the district court, and any person garnished as a  
11 supposed debtor of the said delinquent or holding property belonging to him may be held to  
12 answer and abide the orders of the courts as in other garnishments.

Sec. 2. This act, being deemed of immediate importance, shall take effect and be in force  
2 from and after its publication in the Iowa State Register and the Des Moines Leader, news-  
3 papers published in Des Moines, Iowa.